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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 32 / MSAD 32

2011-12

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## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	148	75	223	88	311
10	ATTENDING PUPILS (OCTOBER 2010)	155	70	225	90	315
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	151.5	72.5	224.0 ( 72%)	89.0 ( 28%)	313.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	8.9 (17:1)	4.5 (16:1)	5.9 (15:1)	=	19.3	/	27.0	=	.71 X	1210,703	=	618,911	240,688
B.	GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.4 (250:1)	=	1.0	/	1.9	=	.53 X	94,393	=	36,020	14,008
C.	LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4	/	1.0	=	.40 X	44,037	=	12,683	4,932
D.	HEALTH	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4	/	1.0	=	.40 X	44,863	=	12,920	5,025
E.	EDUCATION TECHS	1.5 (100:1)	0.7 (100:1)	0.4 (250:1)	=	2.6	/	9.0	=	.29 X	156,030	=	32,579	12,670
F.	LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.6	/	0.0	=	.60 X	0	=	6,116	2,378
G.	CLERICAL	0.8 (200:1)	0.4 (200:1)	0.4 (200:1)	=	1.6	/	3.0	=	.53 X	94,590	=	36,096	14,037
H.	SCHOOL ADMIN.	0.5 (305:1)	0.2 (305:1)	0.3 (315:1)	=	1.0	/	1.0	=	1.00 X	78,932	=	56,831	22,101

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		8,288	3,293
B.	Supplies and Equipment	342	473		76,608	42,097
C.	Professional Development	58	58		12,992	5,162
D.	Instructional Leadership Support	24	24		5,376	2,136
E.	Co- and Extra-Curricular Student	34	113		7,616	10,057
F.	System Administration/Support	218	218		48,832	19,402
G.	Operations & Maintenance	1,002	1,191		224,448	105,999

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	129,301	50,284
B.	Education & Library Technicians	36.00%	13,930	5,417
C.	Clerical	29.00%	10,468	4,071
D.	School Administrators	14.00%	7,956	3,094

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-98,209	-38,199
16	Adjustment for Title I Revenues	-55,315	-21,511

17	TOTALS	1204,445	507,139
18	E.P.S. RATES	5,377	5,698

**Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.**

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## A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2008          223.0          94.0          317.0
      OCTOBER 2008         231.0          88.0          319.0
      APRIL 2009           237.0          85.0          322.0
      OCTOBER 2009         216.0          91.0          307.0
      APRIL 2010           215.0          87.0          302.0
      OCTOBER 2010         220.0          89.0          309.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS    ENROLL. ADJ X          EPS RATES
      K-8 PUPILS                217.5 +      6.16 X          5,377.00 = 1,202,619.82
      9-12 PUPILS                88.0 +      1.00 X          5,698.00 = 507,122.00
      ADULT EDUC. COURSES AT .1      0.0          X          5,698.00 = 0.00
      K-8 EQUIV. INSTR. PUPILS      0.375        X          5,377.00 = 2,016.38
      9-12 EQUIV. INSTR. PUPILS      0.000        X          5,698.00 = 0.00

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .5000      108.8 X .15 X          5,377.00 = 87,752.64
      9-12 DISADVANTAGED @ .5000       44.0 X .15 X          5,698.00 = 37,606.80
      K-8 LIMITED ENGLISH PROF.        0.0 X .700 X          5,377.00 = 0.00
      9-12 LIMITED ENGLISH PROF.        0.0 X .700 X          5,698.00 = 0.00

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT          217.5          X          43.00 = 9,352.50
      9-12 STUDENT ASSESSMENT           88.0          X          43.00 = 3,784.00
      K-8 TECHNOLOGY RESOURCES          217.5          X          97.00 = 21,097.50
      9-12 TECHNOLOGY RESOURCES          88.0          X          293.00 = 25,784.00
      K-2 PUPILS                        86.0 X .10 X          5,377.00 = 46,242.20

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT                      = 0.00
      9-12 SMALL SCHOOL ADJUSTMENT                      = 139,289.20

OPERATING ALLOCATION                      2,082,667.04
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %    2,020,187.02

30  ADJUSTED TOTAL OPERATING ALLOCATION                      2,020,187.02

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	60,022.13	X	101.60%	=	60,982.48
32	SPECIAL EDUCATION - EPS ALLOCATION					325,354.13
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					177,384.99
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					81,126.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					644,847.60
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,665,034.62

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 32				
	11/01/11	NEW PREK-12 SCHOOL	1,010,850.00	358,791.09	1,369,641.09
	05/01/12	NEW PREK-12 SCHOOL	0.00	332,215.85	332,215.85
42	TOTAL PRINCIPAL & INTEREST		1,010,850.00	691,006.94	1,701,856.94
43	APPROVED LEASES FOR 2010-11 - RSU 32 / MSAD 32				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 32 / MSAD 32				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 32 / MSAD 32				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,701,856.94
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,366,891.56

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION      LOCAL CONTRIBUTION

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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
ASHLAND	211.5	69.23%	3,023,199.03		0.00		3,023,199.03			
GARFIELD PLT.	10.0	3.27%	142,797.35		0.00		142,797.35			
MASARDIS	35.5	11.62%	507,432.80		0.00		507,432.80			
OXBOW PLT.	9.0	2.95%	128,823.30		0.00		128,823.30			
PORTAGE LAKE	39.5	12.93%	564,639.08		0.00		564,639.08			
TOTAL	305.5						4,366,891.56			
			2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
ASHLAND			81,200,000	7.500		609,000.00		3,023,199.03	609,000.00	41.29% 7.50M
GARFIELD PLT.			8,750,000	7.500		65,625.00		142,797.35	65,625.00	4.45% 7.50M
MASARDIS			25,150,000	7.500		188,625.00		507,432.80	188,625.00	12.79% 7.50M
OXBOW PLT.			9,100,000	7.500		68,250.00		128,823.30	68,250.00	4.63% 7.50M
PORTAGE LAKE			72,450,000	7.500		543,375.00		564,639.08	543,375.00	36.84% 7.50M
TOTAL			196,650,000			1,474,875.00		4,366,891.56	1,474,875.00	100.00% 7.50M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION									29,497.50	
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.									37,556.50	
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT									1,541,929.00	104.55% 7.84M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,366,891.56	1,541,929.00	2,824,962.56
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,366,891.56	1,541,929.00	2,824,962.56
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			6,504.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 A D J U S T E D   S T A T E   C O N T R I B U T I O N			2,831,466.56
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 35.31%   STATE SHARE % = 64.69%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 35.16%   STATE SHARE % = 64.84%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,429,371.58		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ASHLAND	3,023,199.03	636,662.48	41.29%	0.00
GARFIELD PLT.	142,797.35	68,615.84	4.45%	0.00
MASARDIS	507,432.80	197,212.72	12.79%	0.00
OXBOW PLT.	128,823.30	71,391.31	4.63%	0.00
PORTAGE LAKE	564,639.08	568,046.64	36.84%	0.00
TOTAL	4,366,891.56	1,541,929.00	100.00%	0.00